

111TH CONGRESS
2D SESSION

H. R. 5765

To amend the Internal Revenue Code of 1986 to increase for 2 years the residential energy credit and the investment tax credit with respect to solar property with a nameplate capacity of less than 20 kilowatts.

IN THE HOUSE OF REPRESENTATIVES

JULY 15, 2010

Ms. LINDA T. SÁNCHEZ of California (for herself and Mr. POLIS of Colorado) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase for 2 years the residential energy credit and the investment tax credit with respect to solar property with a nameplate capacity of less than 20 kilowatts.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. TWO-YEAR INCREASE FOR CERTAIN SOLAR**
4 **PROPERTY EXPENDITURES.**

5 (a) IN GENERAL.—Subsection (e) of section 25D of
6 the Internal Revenue Code of 1986 is amended by adding
7 at the end the following new paragraph:

1 “(9) TWO-YEAR INCREASE FOR CERTAIN SOLAR
 2 PROPERTY EXPENDITURES.—In the case of qualified
 3 solar electric property expenditures for taxable years
 4 beginning during 2010 or 2011 with respect to prop-
 5 erty which has a nameplate capacity of less than 20
 6 kilowatts (or thermal energy equivalent), subsection
 7 (a)(1) shall be applied by substituting ‘50 percent’
 8 for ‘30 percent’.”.

9 (b) EFFECTIVE DATE.—The amendment made by
 10 this section shall apply to taxable years beginning after
 11 December 31, 2009.

12 **SEC. 2. TWO-YEAR INCREASE FOR CERTAIN SOLAR PROP-**
 13 **ERTY.**

14 (a) IN GENERAL.—Subsection (c) of section 48 of the
 15 Internal Revenue Code of 1986 is amended by adding at
 16 the end the following new paragraph:

17 “(5) TWO-YEAR INCREASE FOR CERTAIN SOLAR
 18 PROPERTY.—In the case of property which—

19 “(A) uses solar energy to generate elec-
 20 tricity, to heat water, or to heat or cool a struc-
 21 ture,

22 “(B) is placed in service during 2010 or
 23 2011, and

24 “(C) has a nameplate capacity of less than
 25 20 kilowatts (or thermal energy equivalent),

1 the energy percentage shall be 50 percent.”.

2 (b) EFFECTIVE DATE.—The amendment made by
3 this section shall apply to property placed in service after
4 December 31, 2009.

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